



INSIDE PUBLIC ACCOUNTING IPA'S 2009 TOP 100 FIRMS THE LARGEST ACCOUNTING FIRMS IN THE U.S.

RANKED BY U.S. NET REVENUE

RANK 09	RANK 08	FIRM / HEADQUARTERS	CHIEF EXECUTIVE	NO. OF OFFICES	YEAR END	NET REVENUE
1	1	Deloitte LLP / New York	Barry Salzberg	102	5/09	\$10,694,000,000
2	2	Ernst & Young / New York	James Turley	86	6/08	\$8,074,000,000
3	3	PricewaterhouseCoopers / New York	Robert Moritz	74	6/08	\$7,578,000,000
4	4	KPMG ¹ / New York	Timothy P. Flynn	88	9/08	\$5,679,000,000
5	5	RSM McGladrey Inc. / McGladrey & Pullen ² / Minneapolis	C. Andrews / D Scudder	93	4/09	\$1,460,715,000
6	6	Grant Thornton / Chicago	Edward E. Nusbaum	51	12/08	\$1,210,341,000
7	7	BDO Seidman / Chicago	Jack Weisbaum	37	6/09	\$620,000,000
8	8	CBIZ / Mayer Hoffman McCann ³ Cleveland / Leawood, Kan.	D. Sibits / B. Hancock	144/38	12/08	\$553,110,000
9	9	Crowe Horwath ⁴ , Oak Brook Terrace, Ill.	Charles M. Allen	25	3/09	\$507,815,000
10	10	BKD, LLP / Springfield, Mo.	Neal D. Spencer	32	5/09	\$391,174,693
11	11	Moss Adams / Seattle	Rick Anderson	18	12/08	\$336,000,000
12	12	Plante & Moran / Southfield, Mich.	Gordon E. Krater	19	6/09	\$302,000,000
13	13	Reznick Group / Bethesda, Md.	Kenneth Baggett	10	5/09	\$257,853,096
14	14	Clifton Gunderson / Milwaukee	Krista M. McMasters	47	5/09	\$253,127,386
15	16	J.H. Cohn / Roseland, N.J.	Thomas J. Marino	11	1/09	\$246,440,000
16	15	UHY Advisors ⁵ / Chicago	A. Frabotta / R. Stein	19	12/08	\$245,648,200
17	17	Baker Tilly Virchow Krause ⁶ / Madison, Wis.	Timothy Christen	10	5/09	\$207,200,000
18	18	Dixon Hughes / High Point, N.C.	Ken Hughes	22	5/09	\$203,780,000
19	19	LarsonAllen LLP / Minneapolis	Gordon A. Viere	17	10/08	\$201,109,000
20	23	Marcum & Kliegman / Melville, N.Y.	Jeffrey M. Weiner	10	12/08	\$182,557,946
21	20	Rothstein Kass / Roseland, N.J.	S. Kass / H. Altman	8	12/08	\$168,487,000
22	24	Eide Bailly / Fargo, N.D.	Jerry A. Topp	19	4/09	\$142,303,556
23	22	Eisner LLP / New York	Charles Weinstein	3	1/09	\$133,254,000
24	21	Weiser LLP / New York	Douglas A. Phillips	4	12/08	\$130,000,000
25	27	Amper, Politziner & Mattia / Edison, N.J.	Howard Cohen	8	3/09	\$119,939,000

Editor's Note: Most, but not all firms provide Net Revenue for the IPA ranking. If firms provided Gross Revenue, it is noted. For ranking purposes, net revenue includes revenue from mergers. Percentage change excludes merger revenue and reflects organic growth only. ¹ Gross revenue reported. ² RSM McGladrey Inc. and McGladrey & Pullen have an alternative practice structure. RSM McGladrey is not a licensed CPA firm. ³ CBIZ and Mayer Hoffman McCann have an alternative practice structure. The two companies are separate and independent legal entities. ⁴ Name change from Crowe Group. ⁵ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ⁶ Name change from Virchow Krause.

Source: The Platt Group / INSIDE Public Accounting